

section shall not apply to real estate which has been or shall be assigned, set off, or conveyed to the United States, in payment of debts arising under the internal-revenue laws, nor to trusts created for the use of the United States, in payment of such debts due them.

(R.S. §3750; May 10, 1934, ch. 277, §512(b), 48 Stat. 759; Pub. L. 89-30, §2, June 2, 1965, 79 Stat. 119.)

REFERENCES IN TEXT

The internal-revenue laws, referred to in text, are classified generally to Title 26, Internal Revenue Code.

CODIFICATION

R.S. §3750 derived from acts May 29, 1830, ch. 153, §1, 4 Stat. 414; Mar. 2, 1867, ch. 169, §4, 14 Stat. 472.

AMENDMENTS

1965—Pub. L. 89-30 substituted “Administrator of General Services” for “General Counsel for the Department of the Treasury”.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of Department of the Treasury, with certain exceptions, to Secretary of the Treasury with power to delegate, see Reorg. Plan No. 26 of 1950, §§1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees. Functions of Coast Guard and Commandant of Coast Guard excepted from transfer when Coast Guard is operating as part of Navy under sections 1 and 3 of Title 14, Coast Guard.

Act May 10, 1934, abolished offices of General Counsel and Assistant General Counsel for Bureau of Internal Revenue and offices of Solicitor and Assistant Solicitor of the Treasury, and transferred powers, duties, and functions thereof to General Counsel for Department of the Treasury.

§ 302. Repealed. Oct. 31, 1951, ch. 654, §1(95), 65 Stat. 705

Section, R.S. §3749, related to renting or selling of unproductive lands, or other property of United States acquired under judicial process or otherwise in collection of debts. See sections 483 and 484 of this title.

§ 303. Repealed. Aug. 5, 1947, ch. 493, §2, 61 Stat. 774

Section, acts July 28, 1892, ch. 316, 27 Stat. 321; May 29, 1928, ch. 901, §1(29), 45 Stat. 988, related to lease of property not required for public use by Secretary of the Army. See section 2667 of Title 10, Armed Forces.

§ 303a. Repealed. Oct. 31, 1951, ch. 654, §1(96), 65 Stat. 705

Section, act Mar. 3, 1879, ch. 182, 20 Stat. 383, related to leasing, by Secretary of the Treasury, of unoccupied and unproductive property of United States under his control, and annual reports in connection therewith. See sections 483, 484 and 492 of this title. The provision requiring the submission of annual reports had been previously repealed by act Aug. 7, 1946, ch. 770, §1(49), 60 Stat. 870.

§ 303b. Lease of buildings by Government; money consideration

On and after June 30, 1932, except as otherwise specifically provided by law, the leasing of buildings and properties of the United States shall be for a money consideration only, and there shall not be included in the lease any provision for the alteration, repair, or improvement

of such buildings or properties as a part of the consideration for the rental to be paid for the use and occupation of the same. The moneys derived from such rentals shall be deposited and covered into the Treasury as miscellaneous receipts.

(June 30, 1932, ch. 314, §321, 47 Stat. 412.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 303c of this title; title 10 sections 2667, 2878, 4553; title 14 section 685; title 16 sections 1a-2, 17o, 450ss-4, 698v-6, 5962; title 20 section 196; title 38 sections 8122, 8162, 8201; title 42 sections 1502, 1544, 2473.

§ 303c. Maintenance and repair of Government improvements under concession contracts

Privileges, leases, and permits granted by the Secretary of the Interior for the use of land for the accommodation of park visitors, pursuant to section 3 of title 16, may provide for the maintenance and repair of Government improvements by the grantee notwithstanding the provisions of section 303b of this title, or any other provision of law.

(Pub. L. 87-608, Aug. 24, 1962, 76 Stat. 405.)

§ 304. Disposal of lands acquired by devise

The General Services Administration is authorized to take custody, for disposal as excess property under the Federal Property and Administrative Services Act of 1949, as amended [40 U.S.C. 471 et seq.], of such lands as have been or may hereafter be acquired by the United States by devise.

(Mar. 3, 1903, ch. 1007, 32 Stat. 1112; Oct. 31, 1951, ch. 654, §4(8), 65 Stat. 709.)

REFERENCES IN TEXT

The Federal Property and Administrative Services Act of 1949, as amended, referred to in text, is act June 30, 1949, ch. 288, 63 Stat. 377, as amended. Provisions of that act relating to disposal of excess government property are classified to chapter 10 (§471 et seq.) of this title. For complete classification of this Act to the Code, see Short Title note set out under section 471 of this title and Tables.

CODIFICATION

Section is based on act Mar. 3, 1903, popularly known as the “Sundry Civil Appropriation Act, fiscal year 1904”. It superseded a provision of act Aug. 7, 1882, ch. 433, §1, 22 Stat. 319, which authorized the Secretary of the Treasury to “sell such lands as have been acquired by devise,” etc.

AMENDMENTS

1951—Act Oct. 31, 1951, amended section generally. Prior to amendment, section authorized Secretary of the Treasury to sell the type of lands described upon such terms and after public notice by advertisement as he might deem best for the public interest.

§ 304a. Disposition of surplus real property; assignment to governmental agency; lease; sale

Notwithstanding any other provisions of law, whenever any real property located outside of the District of Columbia, exclusive of military or naval reservations, heretofore or hereafter acquired by any Federal agency, by judicial process or otherwise in the collection of debts,